REMARKS

Applicants reply to the Office Action mailed April 27, 2007 ("Office Action"). Claims 1-35 are pending in the application and, according to the Office Action summary, have all been rejected. In the Office Action itself, however, the Examiner has noted that claims 3-4, 7-8, and 32-34 would be allowable if rewritten in independent form including all limitations of the base claim and any intervening claims. (Office Action, p. 5.) In this response, Applicants amend independent claims 1 and 29 to include aspects of claims 3 and 32 that the Examiner has indicated as allowable. Claims 4, 7, and 33 have been amended to correct minor informalities and not for reasons of patentability. Claims 3, 11-28, and 32 been canceled without prejudice or disclaimer. After entry of this reply, claims 1, 2, 4-10, 29-31, and 33-35 remain pending.

Claim Rejections under 35 U.S.C. § 112

The Examiner rejected claims 18-20 under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. (Office Action, page 2, lines 1-3). As these claims have been canceled, Applicants respectfully submit that this rejection is moot.

Claim Rejections Under 35 U.S.C. § 101

The Examiner has rejected claims 1-16 and 29-35 under 35 U.S.C. § 101 as allegedly being directed to non-statutory subject matter. (Office Action, page 2, lines 10-11). In particular, the Examiner indicates that "[s]ince there is no physical transformation to establish a practical application, a useful, concrete and tangible result appears to be lacking." (Office Action, page 2, lines 20-22). Applicants respectfully disagree with this rejection. However, to further prosecution and without conceding the rejection, Applicants have amended claim 1 to

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clarify that the claimed invention is a method of "performing dual multiply-accumulate operations in a data processing system" which is itself a practical application. The final product of claim 1 is a "useful, concrete and tangible result" that is an additional basis for patentability. Claim 29 has been amended in a manner similar to claim 1 and additionally to clarify that filter coefficients are output. Claims 11-16 and 32 have been canceled, so this rejection is most as to these claims. Applicants respectfully request that the Examiner withdraw this rejection as to claims 1-11, 29-31, and 33-35.

Allowable Subject Matter

The Examiner has indicated that claims 3-4, 7-8 and 32-34 are objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and an intervening claims. (Office Action, page 5, lines 15-17). In the interest of expediting prosecution of the present application and without conceding the issue of patentability with respect to the rejected base claims, claims 1 and 29 have been amended to include the allowable subject matter contained in claims 3 and 32. respectively, and claim 4 has been amended to depend upon the amended claim 1. Claims 3 and 32 have been canceled. Applicants respectfully submit that claims 1 and 29, and each claim that depends therefrom, are immediately allowable.

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CONCLUSION

In view of the foregoing amendments and remarks, Applicants respectfully request timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, L.L.P.

Date: July 27, 2007

Reg. No. 45,68